

# ARMBRUST & BROWN, PLLC

ATTORNEYS AND COUNSELORS

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## MEMORANDUM

TO: Board of Directors -  
Block House Municipal Utility District

FROM: Nancy Phan  
Legal Assistant

DATE: August 15, 2024

RE: Block House Municipal Utility District -  
August 21, 2024 Special Meeting

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Enclosed please find the agenda and support materials for the special meeting of the Board of Directors of Block House Municipal Utility District scheduled for Wednesday, August 21, 2024, at 5:30 p.m., at 2600 Block House Drive South, Leander, Texas.

Please let me know if you cannot attend the meeting so that I can confirm that a quorum will be present.

Please do not hesitate to contact me if you have any questions.

Lisa Torres (Crossroads Utility Services, LLC)	Jay Howard (Texas Disposal Systems, Inc.)*
Andrew Hunt (Crossroads Utility Services, LLC)*	Ja-Mar Prince (Texas Disposal Systems, Inc.)*
Ben Ingallina (Crossroads Utility Services, LLC)*	Casey Clough (Texas Disposal Systems, Inc.)*
Taylor Kolmodin (Municipal Accounts & Consulting, L.P.)*	Marc Marroquin (Premier Recreation Management)*
Nur Labardini (Municipal Accounts & Consulting, L.P.)*	Mike McKelvey (Trinity AV Solutions)*
Antonio Lovato (Williamson County Sheriff's Dept.)*	Chris Swedlund (McCall Gibson Swedlund Barfoot PLLC)*
Cheryl Allen (Public Finance Group LLC)*	Brian Toldan (McCall Gibson Swedlund Barfoot PLLC)*
Lauren Smith (Public Finance Group LLC)*	Jan Gibson (McCall Gibson Swedlund Barfoot PLLC)*
Carol Polumbo (McCall, Parkhurst & Horton L.L.P.)*	Ashlee Martin (McCall Gibson Swedlund Barfoot PLLC)*
David Gray (Gray Engineering, Inc.)*	Sandy Martin (BHC Owners Association)*
Tripp Hamby (Priority Landscapes, LLC)*	Amanda Stanfield (Tidal Waves Swim Team)*
Jack Baker - Community Association Management	

\*AGENDA ONLY (via email)

**BLOCK HOUSE MUNICIPAL UTILITY DISTRICT**

**August 21, 2024**

TO: THE BOARD OF DIRECTORS OF BLOCK HOUSE MUNICIPAL UTILITY DISTRICT AND ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Block House Municipal Utility District will hold a special meeting at **5:30 p.m.** on **Wednesday, August 21, 2024**, at 2600 Block House Drive South, Leander, Texas. The following matters may be considered and acted upon at the meeting:

**PLEASE NOTE: Public comments will be accepted only during designated portions of the Board meeting. Citizens wishing to address the Board must complete the citizens’ communication form provided at the entrance to the meeting room, so they may be recognized to speak.**

**The meeting will be preceded by the U.S. Pledge of Allegiance and a moment of silence or prayer.**

*Board member announcements and agenda prioritization requests may be considered at the beginning of the meeting. The meeting will be recorded via video. The link to the video can be found at <https://www.youtube.com/@blockhousemud>. The live stream link is <https://youtube.com/live/ZKch7bzPZMo?feature=share>.*

**Note: Matters on which Board action is anticipated are noted as “Decision”. Matters on which Board action is not anticipated are noted as “Informational”. Such notations are intended as a guide to facilitate the conduct of the meeting based on information available at the time that this agenda was finalized and are not binding. The Board reserves the right to take action on any of the following matters.**

<u>AGENDA</u>	<u>ANTICIPATED ACTION</u>
<b>GENERAL</b>	
1. Citizens’ communications;	Informational
<b>BUDGET AND TAX ITEMS</b>	
2. 2024/2025 budget and 2024 tax rate, including:	Informational
(a) Work session on 2024/2025 budget;	Informational
(b) Establish and take record vote on proposed 2024 tax rate;	Decision
(c) Schedule public hearing at which adoption of 2024 tax rate will be considered;	Decision
(d) Authorize publication of Water District Notice of Public Hearing on Tax Rate;	Decision
<b>DISCUSSION / ACTION ITEMS</b>	
3. Consider Trinity AV Solutions invoice Nos. 10087 (July) and 10236 (August);	Decision
4. Review of all subcommittee meetings, protocols, and assignments (Director	Informational

Logan);	
5. Review of General Manager;	Informational
6. Future Board meetings/agenda items.	Informational

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes, including receiving legal advice from the District’s attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices or security audits (Section 551.076); and discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the presiding officer will announce that an executive session will be held and will identify the item to be discussed and the provision of the Open Meetings Act that authorizes the closed or executive session.

(SEAL)




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Attorney for the District

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Block House Municipal Utility District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at (512) 435-2300 for additional information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program at (800) 735-2988.

**BLOCK HOUSE MUNICIPAL UTILITY DISTRICT**

**2024 Tax Rate Analysis**

**2024 Certified  
Assessed Valuation**

Assessed Valuation & Tax Rate						
Year	Assessed Valuation	Debt Service	M&O	Fire Tax	Total Tax Rate	
2024	\$ 727,579,385 <sup>(a)</sup>	\$ 0.1875	\$ 0.2585	\$ 0.1145	\$ 0.5605	
2023	681,950,431	0.2035	0.2676	0.1194	0.5905	
2022	677,473,802	0.2085	0.3383	0.1127	0.6595	
2021	551,909,293	0.2475	0.3243	0.1282	0.7000	
2020	489,519,981	0.2925	0.3218	0.1457	0.7600	
2019	492,843,293	0.2875	0.3841	0.1369	0.8085	
2018	475,898,878	0.2950	0.3545	0.1315	0.7810	
2017	446,052,551	0.3238	0.3411	0.1361	0.8010	
2016	411,201,609	0.3465	0.3157	0.1388	0.8010	
2015	380,862,878	0.3820	0.3057	0.1393	0.8270	
2014	347,635,208	0.4154	0.2819	0.1450	0.8423	
2013	317,086,804	0.4747	0.2349	0.1564	0.8660	
2012	306,695,345	0.4905	0.2213	0.1542	0.8660	
2011	313,959,858	0.4835	0.2439	0.1386	0.8660	
2010	316,119,310	0.5190	0.1886	0.1384	0.8460	
2009	315,828,556	0.5193	0.1928	0.1339	0.8460	

(a) Includes:	\$ 725,319,660	Certified	\$ 725,319,660	Certified
	3,766,209	Uncertified	2,259,725	Uncertified Amount (Owner's Opinion)
	<b>\$ 729,085,869</b>		<b>\$ 727,579,385</b>	

Classification of Districts included in Senate Bill No. 2			
	Special Taxing Units	Developed Districts	Developing Districts
	Special Taxing Units have levied a M&O Tax Rate of \$0.025 or less.	Districts that have financed, completed and <i>issued bonds</i> to reimburse the cost of utility facilities necessary to serve at least 95% of the projected buildout of the District.	Districts which do not fall under Special Taxing <i>Districts</i> or <i>Developed District</i> .
<b>Rollback Rate</b>	<b>1.080%</b>	<b>1.035%</b>	<b>1.08%</b>

**Block House Municipal Utility District**  
***Projection of Income and Expenses - Debt Service Fund***

**No-Growth**

*prepared by* Public Finance Group LLC

<u>Year</u>	<u>Projected Assessed Valuation</u>	<u>Tax Rate Per \$100 A.V.</u>	<u>Tax Collections @ 99%</u>	<u>Investment Income @ 2.50%</u>	<u>Total Available for Debt</u>	<u>Total Outstanding Debt</u>	<u>Cumulative Debt Fund Balance</u>	<u>Percentage of Subsequent Year's Debt</u>
2023	681,950,431 (a)	0.2035					\$ 574,680 (b)	
2024	727,579,385 (a)	0.1875	1,373,891	14,367	1,962,938	1,412,550	550,388	38.56%
2025	727,579,385	0.1875	1,350,569	13,760	1,914,717	1,427,400	487,317	33.26%
2026	727,579,385	0.1875	1,350,569	12,183	1,850,070	1,465,350	384,720	25.25%
2027	727,579,385	0.1875	1,350,569	9,618	1,744,907	1,523,600	221,307	
			<b>\$ 5,425,599</b>	<b>\$ 49,928</b>		<b>\$ 5,828,900</b>		

(a) Certified Assessed Values as of January 1, 2024, as provided by Williamson Central Appraisal District ("WCAD").

(b) Audited Debt Service Fund Balance as of September 30, 2023 - \$ 574,680

**Block House Municipal Utility District**  
**Projection of Income and Expenses - Debt Service Fund**

**No-Growth**

**\$3,150,000 Unlimited Tax Park Bonds, Series 2024**

prepared by Public Finance Group LLC

<u>Year</u>	<u>Projected Assessed Valuation</u>	<u>Tax Rate Per \$100 A.V.</u>	<u>Tax Collections @ 99%</u>	<u>Investment Income @ 2.50%</u>	<u>Total Available for Debt</u>	<u>Prior Outstanding Debt</u>	<u>Proposed Series 2024 @ 4.25%</u>	<u>Total Outstanding Debt</u>	<u>Cumulative Debt Fund Balance</u>	<u>Percentage of Subsequent Year's Debt</u>
2023	\$ 681,950,431 (a)	\$ 0.2035							\$ 574,680 (b)	
2024	\$ 727,579,385 (a)	\$ 0.1875	\$ 1,373,891	\$ 14,367	\$ 1,962,938	\$ 1,412,550	\$ -	\$ 1,412,550	684,263 (c)	43.69%
2025	727,579,385	0.2125	1,350,569	17,107	2,051,939	1,427,400	138,875	1,566,275	485,664	30.28%
2026	727,579,385	0.2125	1,530,645	12,142	2,028,451	1,465,350	138,663	1,604,013	424,438	25.54%
2027	727,579,385	0.2125	1,530,645	10,611	1,965,695	1,523,600	138,450	1,662,050	303,645	57.48%
2028	727,579,385	0.2125	1,530,645	7,591	1,841,881	-	528,238	528,238	1,313,643	249.53%
2029	727,579,385	0.2125	1,530,645	32,841	2,877,130	-	526,450	526,450	2,350,680	444.34%
2030	727,579,385	0.2125	1,530,645	58,767	3,940,092	-	529,025	529,025	3,411,067	648.80%
2031	727,579,385	0.2125	1,530,645	85,277	5,026,988	-	525,750	525,750	4,501,238	854.39%
2032	727,579,385	0.2125	1,530,645	112,531	6,144,415	-	526,838	526,838	5,617,577	1065.80%
2033	727,579,385	0.2125	1,530,645	140,439	7,288,662	-	527,075	527,075	6,761,587	1284.34%
2034	727,579,385	0.2125	1,530,645	169,040	8,461,271	-	526,463	526,463	7,934,809	
			<b>\$ 16,500,267</b>	<b>\$ 660,712</b>	<b>\$ 43,589,461</b>	<b>\$ 5,828,900</b>	<b>\$ 4,105,825</b>	<b>\$ 9,934,725</b>	<b>\$ 33,654,736</b>	

(a) Certified Assessed Values as of January 1, 2024, as provided by Williamson Central Appraisal District ("WCAD").

(b) Audited Debt Service Fund Balance as of September 30, 2023 - \$ 574,680

(c) Capitalized Interest (1 yr @ 4.25%) included in Series 2024 bond proceeds. \$ 133,875

# WATER DISTRICT

## NOTICE OF PUBLIC HEARING ON TAX RATE

The Block House Municipal Utility District will hold a public hearing on a proposed tax rate for the tax year 2024 on Wednesday, September \_\_, 2024, at 6:30 P.M. C.D.T. The hearing will be conducted in-person at the Walker House, 2600 Block House Drive South, Leander, Texas 78641.

Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit <https://www.texas.gov/living-in-texas/property-tax-transparency/> (Texas.gov/PropertyTax) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

*(Names of all board members and, if a vote was taken, an indication of how each voted on the proposed tax rate and an indication of any absences.)*

- FOR** the proposal:  
**AGAINST** the proposal:  
**PRESENT** and not voting:  
**ABSENT:**

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	<b>Last Year</b>	<b>This Year</b>
Total tax rate (per \$100 of value)	\$ 0.5905 /\$100 Adopted	\$ 0.5605 /\$100 Proposed
Difference in rates per \$100 of value		(\$0.0300) /\$100
Percentage increase/decrease in rates (+/-)		-5.08%
Average appraised residence homestead value	\$ 366,665.00	\$ 370,093.00
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	4% Max or \$5,000 Min.	4% Max or \$5,000 Min.
Average residence homestead taxable value	\$ 294,324.00	\$ 320,863.00
Tax on average residence homestead	\$ 1,737.98	\$ 1,798.44
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)		\$ 60.45
and percentage of increase (+/-)		3.48%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the Block House Municipal Utility District Board of Directors proposes to use the tax increase for the purpose of district operations.

### NOTICE OF VOTE ON TAX RATE

If the District adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code.

**The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the growth of property taxes in the state.**

**DEVELOPED DISTRICTS**

**MEMORANDUM**

To: Board of Directors – Block House Municipal Utility District  
From: Armbrust & Brown, PLLC  
Re: Schedule for Establishing District Tax Rate for 2024  
Date: August 21, 2024

Before the Board adopts a 2024 tax rate, it is required to give notice of “*each meeting at which the adoption of the tax rate will be considered.*” The notice must be published at least once in a newspaper of general circulation in the District *at least seven days* before the date of the hearing or the notice may be mailed to each owner of taxable property within the District, at the address for notice shown on the most recently certified tax roll of the District, *at least ten days* before the date of the hearing.

The District’s 2024-2025 budget must be adopted before the 2024 tax rate is set. A timetable for adopting the District’s tax rate, which will require **three** special meetings and only one publication, follows:

- July 24**                    **Regular Meeting**
- August 15**                **Special Meeting.** Budget work session.
- August 21**                **Special Meeting.** Discuss any proposal to set tax rate, take a record vote on proposed tax rate, and announce the date, time, and place of the **September 11, 2024 special meeting** at which the Board will hold a public hearing, vote on, and adopt the 2024 tax rate.
- August 28**                **Regular Meeting.**
- September 4**             Deadline for publication of the Water District Notice of Public Hearing on Tax Rate (**the District will publish its Notice of Hearing in the Hill Country News on August 29** ).
- September 11**            **Special Meeting.** Adopt the District’s 2024-2025 budget. Hold a public hearing on the District’s tax rate, take a record vote on the District’s tax rate, adopt an Order Levying Taxes, and authorize filing of the Order Levying Taxes with Williamson County Tax Assessor-Collector.
- September 15**            Deadline to submit tax rates to Williamson County Tax Assessor-Collector. Williamson County has advised that this is a **firm** deadline and will not allow any extensions.

**\*\*NOTE:** *If the District adopts a combined tax rate that would cause the overall tax bill for the average home in the District (excluding homestead exemptions only available to persons that are disabled or 65 years or older) (the “Average Home”) to increase by more than 3.5% (plus any “unused increment rate”) from the prior year, an election to approve the adopted combined tax rate must be held unless the adopted operations and maintenance (“O&M”) rate is already equal to or less than the rate that would cause the O&M portion of the overall tax bill on the Average Home to increase by 3.5% (plus any “unused increment rate”) from the prior year (the “Voter-Approval O&M Rate”). If an election is required and the adopted combined tax rate is not approved, the adopted debt service and contract tax rates will remain the same but the O&M rate will be revised to the Voter-Approval O&M Rate. The “unused increment rate” is the amount, if any, that the adopted O&M rate for the prior three years was less than the Voter-Approval O&M Rates (without adding any unused increment rates for those years), which basically allows Districts that did not take advantage of the full 3.5% increase allowance in any one year to carry forward the unused increase allowance and utilize it up to three years later.*



# WATER DISTRICT NOTICE OF PUBLIC HEARING ON TAX RATE

The Block House Municipal Utility District will hold a public hearing on a proposed tax rate for the tax year 2024 on **Wednesday, September 11, 2024**, at 5:30 p.m. at the Walker House, 2600 Block House Drive South, Leander, Texas 78641. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearing of each entity that taxes your property.

*(Names of all board members and how each voted on the proposed tax rate)*

**FOR** the proposal: \_\_\_\_\_  
**AGAINST** the proposal: \_\_\_\_\_  
**PRESENT** and not voting: \_\_\_\_\_  
**ABSENT:** \_\_\_\_\_

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	<b>Last Year</b>	<b>This year</b>
Total tax rate (per \$100 of value)	\$0.5905/\$100 Adopted	\$0.5605/\$100 Proposed
Difference in rates per \$100 of value	\$0.0300/\$100	
Percentage increase/decrease in rates (+/-)	-5.08%	
Average appraised residence homestead value	\$366,665	\$370,093
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$5,000 min. 4% max.	\$5,000 min. 4% max.
Average residence homestead taxable value	\$294,324	\$320,863
Tax on average residence homestead	\$1,737.98	\$1,798.44
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)	\$60.46 3.47%	

## NOTICE OF VOTE ON TAX RATE

If the District adopts a combined debt service, operation and maintenance, and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

**The 86<sup>th</sup> Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.**

DRAFT

Trinity AV Solutions, LLC  
PO BOX 1422  
LIBERTY HILL, TX 78642  
833-482-8754  
info@trinityavsolutions.com  
www.trinityavsolutions.com



# INVOICE

## BILL TO

Block House MUD  
6500 River Place Blvd  
Building 4 Suite 10  
Austin, Texas 78730

INVOICE # 10087

DATE 07/01/2024

DUE DATE 07/11/2024

DESCRIPTION	QTY	RATE	AMOUNT
Hosted Access Control System Monthly Services	1	75.00	75.00
Hosted Video Surveillance System Monthly Services - Walker House	8	22.99	183.92
Hosted Video Surveillance System Monthly Services - Pavilion/Sport Courts	8	22.99	183.92
Hosted Video Surveillance System Monthly Services - Tumlinson Pool	15	22.99	344.85
Hosted Video Surveillance System Monthly Services - Apache Pool	10	22.99	229.90
Hosted Video Surveillance System Monthly Services - Jumano	7	22.99	160.93
Hosted Video Surveillance System Monthly Services - GST	5	22.99	114.95

Please contact us with any questions or concerns regarding the invoice. Please remit payment at your earliest convenience.

Thank you for your business!

Trinity AV Solutions, LLC

SUBTOTAL	1,293.47
TAX	0.00
TOTAL	1,293.47
BALANCE DUE	<b>\$1,293.47</b>

Trinity AV Solutions, LLC  
PO BOX 1422  
LIBERTY HILL, TX 78642  
833-482-8754  
info@trinityavsolutions.com  
www.trinityavsolutions.com



# INVOICE

## BILL TO

Block House MUD  
6500 River Place Blvd  
Building 4 Suite 10  
Austin, Texas 78730

INVOICE # 10236

DATE 08/01/2024

DUE DATE 08/11/2024

DESCRIPTION	QTY	RATE	AMOUNT
Hosted Access Control System Monthly Services	1	75.00	75.00
Hosted Video Surveillance System Monthly Services - Walker House	8	22.99	183.92
Hosted Video Surveillance System Monthly Services - Pavilion/Sport Courts	8	22.99	183.92
Hosted Video Surveillance System Monthly Services - Tumlinson Pool	15	22.99	344.85
Hosted Video Surveillance System Monthly Services - Apache Pool	10	22.99	229.90
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Trinity AV Solutions, LLC

SUBTOTAL	1,293.47
TAX	0.00
TOTAL	1,293.47
BALANCE DUE	<b>\$1,293.47</b>

# Proposed Budget

Block House MUD - Fiscal Year Ending 09/2025

	Nine Month Actuals	Twelve Months Annualized	Approved	Proposed
	10/2023 - 06/2024	FYE 09/2024	2024 Budget	2025 Budget

## Revenues

14101 · Water -Customer Service Revenue	421,570	843,318	840,000	840,000
14104 · Basic Service - Water	373,805	560,708	560,000	560,000
14105 · Connection Fees	1,356	2,034	1,900	2,000
14201 · Wastewater-Customer Service Rev	265,760	424,167	420,000	420,000
14204 · Basic Service - Wastewater	373,805	560,708	560,000	560,000
14301 · Maintenance Tax Collections	1,807,946	1,807,946	1,806,035	1,843,177
14303 · Property Tax Penalty & Interest	3,784	3,784	3,600	3,600
14601 · Park Revenue	172,410	258,615	260,000	260,000
14604 · Facility Rental	955	1,433	1,000	1,000
14605 · Pool Contract Rental -TW & LISD	5,525	20,900	20,000	20,000
14702 · Penalties & Interest	24,782	24,782	20,000	24,000
14704 · Fire Protection Tax	806,477	806,477	805,613	816,417
14706 · Delinquent Tax Attorney Collect	1,670	1,670	2,000	1,600
14801 · Interest Earned on Checking	299	399	425	400
14802 · Interest Earned on Temp. Invest	213,666	284,888	280,000	275,000
15801 · Miscellaneous Income	2,856	3,808	2,000	2,000
15802 · Insurance Reimbursement-Damage	66,959	66,959	66,959	0
15803 · Donations	225,000	225,000	225,000	0
15902 · Transfer From Surplus/Capital	41,119	41,119	41,119	0
<b>Total Revenues</b>	<b>\$4,809,744</b>	<b>\$5,938,713</b>	<b>\$5,915,651</b>	<b>\$5,629,194</b>

## Expenditures

16102 · Operations - Water	122,131	162,841	170,000	170,000
16104 · Purchase Water	469,875	758,904	775,000	775,000
16110 · Utility - Booster Station	10,911	14,548	17,000	17,000
16115 · Meter Replacement	27,476	41,214	42,000	30,000
16116 · Permit Expense - Water	5,505	5,505	5,500	5,500
16121 · Storage Tank Utilities	581	775	800	800

# Proposed Budget

Block House MUD - Fiscal Year Ending 09/2025

	Nine Month Actuals	Twelve Months Annualized	Approved	Proposed
	10/2023 - 06/2024	FYE 09/2024	2024 Budget	2025 Budget
16122 · Maintenance & Repairs- Water/BS	96,057	128,076	135,000	179,900
16123 · Leak Detection	0	10,000	10,000	11,000
16124 · Lead and Copper Analysis	12,309	12,309	11,000	10,000
16202 · Operations - Wastewater	120,750	153,000	157,000	153,000
16204 · Purchase Wastewater Service	247,610	330,147	330,000	330,000
16205 · Maint & Repairs - Wastewater	120,842	134,456	117,000	128,900
16208 · Laboratory Expense - Wastewater	2,264	3,019	3,000	3,000
16211 · Utilities - Lift Station	848	1,131	1,200	1,500
16214 · Telephone Expense - Wastewater	1,696	2,261	2,500	2,000
16301 · Garbage Expense	594,470	792,627	795,000	795,000
16407 · MS4-Stormwater Program	53,694	61,194	62,000	62,000
16602 · Landscape Maintenance	465,304	558,365	550,000	662,662
16605 · Pool Maintenance	72,570	96,760	110,000	111,000
16607 · Chemicals - Pool	68,343	82,012	70,000	75,000
16608 · Utilities - Park	41,252	55,003	53,000	55,000
16609 · Utilities - Pool	5,618	7,491	8,000	8,000
16610 · Electrical/Light Utility (PEC)	15,179	20,239	20,000	21,000
16611 · Utilities - Pool Gas	10,190	15,285	15,000	16,000
16612 · Supplies & Phone - Pool	12,268	13,768	15,000	15,000
16613 · Fence Maintenance	221,934	266,321	280,000	300,000
16615 · Park & Walker House Maintenance	137,352	152,352	186,265	174,000
16616 · Park Administration/Cleaning	17,867	21,440	25,000	25,000
16617 · Park Equipment Maintenance	21,997	30,000	30,000	20,000
16619 · Pool Cleaning	12,800	19,200	23,000	38,400
16620 · BMX Track Reconstruction	0	0	3,000	0
16622 · Mgmt/Lifeguards	185,000	265,000	305,000	305,000
16623 · District Signage - Outdoor	1,309	1,745	1,500	2,000
16703 · Legal Fees	178,093	237,457	240,000	240,000
16705 · Auditing Fees	19,250	19,250	19,250	20,000
16706 · Engineering Fees	20,612	27,483	22,000	25,000

# Proposed Budget

Block House MUD - Fiscal Year Ending 09/2025

	Nine Month Actuals	Twelve Months Annualized	Approved	Proposed
	10/2023 - 06/2024	FYE 09/2024	2024 Budget	2025 Budget
16707 · Engineering Fees - Special	30,096	40,128	40,000	25,000
16708 · Financial Advisor Fees	2,885	2,885	3,000	3,000
16709 · Election Expense	403	403	500	500
16710 · Website Hosting	18,549	22,259	25,000	25,000
16712 · Bookkeeping Fees	80,484	107,312	115,000	115,000
16714 · Printing & Office Supplies	4,601	6,135	6,500	6,500
16715 · Filing Fees	194	259	500	500
16716 · Delivery Expense	2,353	3,137	5,000	5,000
16717 · Postage	14,477	19,303	20,000	20,000
16718 · Insurance & Surety Bond	25,679	25,679	25,000	27,000
16722 · Bank Service Charge	3,489	4,652	5,000	5,000
16723 · Travel Expense	382	509	1,000	750
16724 · Publication Expense (SB 622)	594	2,500	2,500	2,500
16725 · Tax Assessor/Appraisal	24,855	24,855	25,000	25,000
16726 · Delinquent Tax Attorney Fee	1,670	1,670	2,000	1,600
16728 · Record Storage Fees	1,765	2,648	2,500	2,750
16731 · Arbitrage Analysis	0	500	500	500
16734 · District Management Fees	224,328	299,104	290,000	300,000
16738 · Legal Fees - Restrictive Cov	19,022	25,363	27,000	27,000
16739 · Rate Analysis	10,000	10,000	9,200	0
16740 · Seminar Expense	1,835	3,500	3,500	3,500
16741 · Communications	383	383	1,000	6,600
16743 · Restrictive Covenants	27,200	36,267	35,000	37,500
16744 · IT Maintenance & Cyber Security	13,123	14,316	17,000	17,000
16801 · Patrol Service	102,804	123,365	135,000	125,000
16803 · Surveillance/Security Maint.	9,933	13,244	15,000	15,000
16804 · Surv/Security Mnth(Trinity)	11,741	15,655	15,000	16,000
16901 · Fire Protection	806,477	806,477	805,613	816,417
17101 · Payroll Expenses	13,388	21,600	20,000	21,600
17102 · Payroll Administration	1,200	1,440	1,800	1,800

# Proposed Budget

Block House MUD - Fiscal Year Ending 09/2025

	Nine Month Actuals	Twelve Months Annualized	Approved	Proposed
	10/2023 - 06/2024	FYE 09/2024	2024 Budget	2025 Budget
17103 · Payroll Tax Expense	7,957	9,548	11,000	11,000
17805 · Other Office Expenses	3,500	4,667	5,000	5,000
17806 · District Functions	3,626	4,835	5,000	5,000
17901 · Capital Outlay	144,864	144,864	145,000	0
17907 · Walker House Improve/Rehab	4,200	4,200	4,200	0
17912 · Courts Resurfacing	0	0	0	0
17913 · Tumlinson Pool Project	50,911	50,911	57,000	48,205
17995 · BGE Spyglass Asset Management	99,650	99,650	100,000	6,000
<b>Total Expenditures</b>	<b>\$5,162,575</b>	<b>\$6,455,397</b>	<b>\$6,591,328</b>	<b>\$6,515,884</b>
<b>Other Revenues</b>				
15901 · Assigned Surplus	0	0	675,677	0
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$675,677</b>	<b>\$0</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>(\$352,831)</b>	<b>(\$516,684)</b>	<b>\$0</b>	<b>(\$886,690)</b>



# Cash Flow Report - Managers Account

Block House MUD - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 08/21/2024</b>				<b>\$14,781.33</b>
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				<b>\$0.00</b>
<b>Disbursements</b>				
9041	Trinity AV Solutions, LLC	Video Surveillance System Monthly	(2,586.94)	
<b>Total Disbursements</b>				<b>(\$2,586.94)</b>
<b>Balance as of 08/21/2024</b>				<b>\$12,194.39</b>